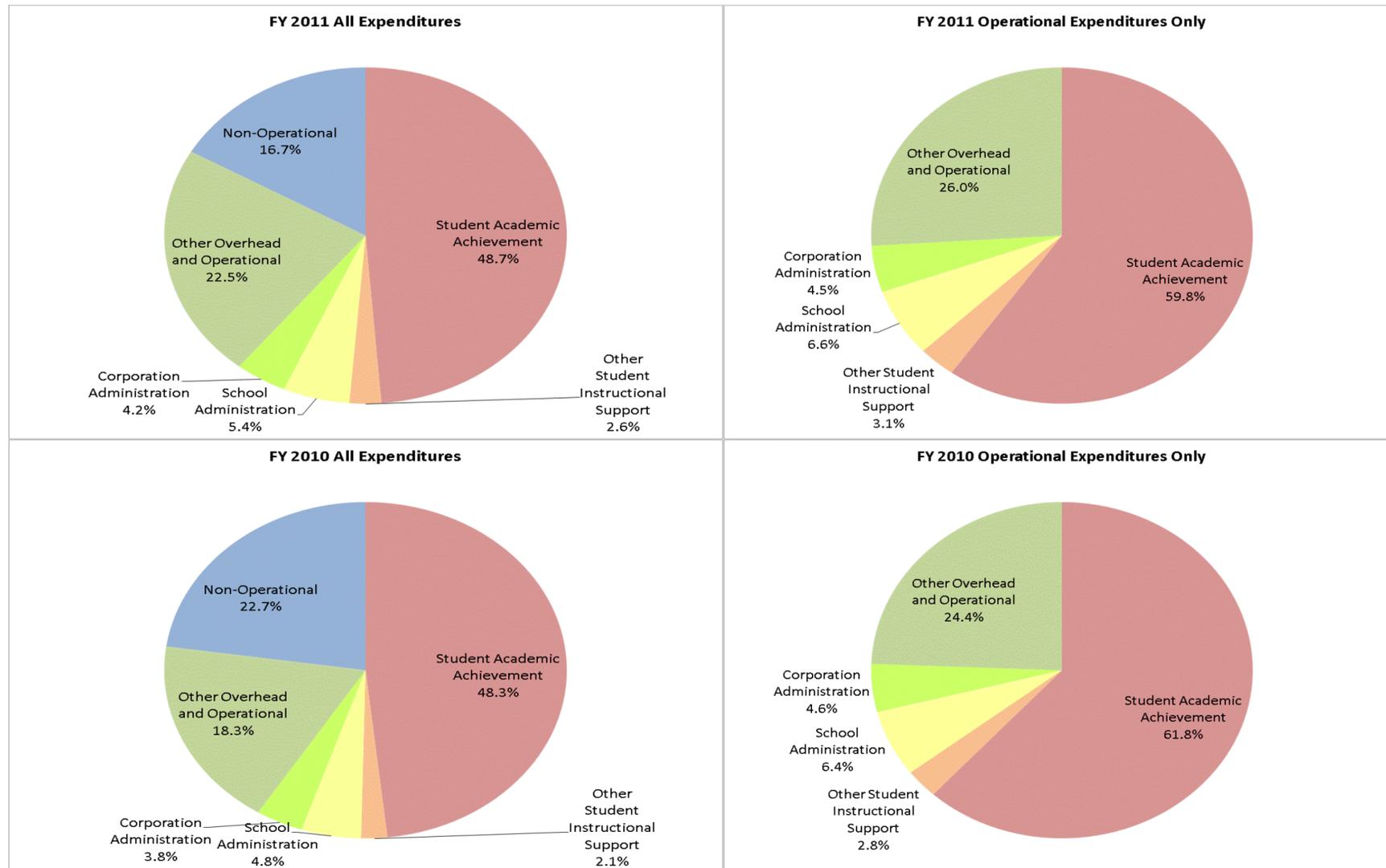


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shelby Eastern Schools (7285)

Shelby Eastern Schools (7285)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$7,370,319	37.0%	\$7,951,846	51.4%	\$7,186,938	48.3%	\$6,231,864	48.7%
Student Instructional Support	\$890,997	4.5%	\$913,651	5.9%	\$1,027,536	6.9%	\$1,011,629	7.9%
Overhead and Operational	\$2,791,905	14.0%	\$3,021,609	19.5%	\$3,290,764	22.1%	\$3,407,657	26.7%
Nonoperational	\$8,840,903	44.4%	\$3,572,758	23.1%	\$3,386,583	22.7%	\$2,134,688	16.7%
Grand Total	\$19,894,124		\$15,459,864		\$14,891,821		\$12,785,838	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	41.5%	57.3%	55.2%	56.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shelby Eastern Schools (7285)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$10				-100%
	11100 Regular Programs; Elementary	\$2,410,628	\$2,149,682	\$2,458,502	\$2,343,777	-3%	9%	-5%
	11300 Regular Programs; High School	\$2,239,178	\$2,652,285	\$2,759,518	\$2,531,043	13%	-5%	-8%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs			\$56,029	\$57,268			2%
	11590 Other Vocational Education Programs		\$1,404				-100%	
	11630 Regular Programs; Alternative Education Programs; High School				\$1,817			
	12110 Gifted And Talented; Gifted and Talented	\$18,055	\$5,720			-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs			\$28,594	\$36,378			27%
	12210 Mental Disabilities; Mild Mental Disabilities			\$319,317	\$385,936			21%
	12220 Mental Disabilities; Moderate Mental Disabilities				\$182,370			
	12340 Physical Impairment; Hearing Impairment				\$35,647			
	12350 Physical Impairment; Homebound		\$422	\$136	\$811		92%	497%
	12710 Equal Opportunity At Risk	\$28,577	\$6,248			-100%	-100%	
	12810 Special Education Preschool			\$87,614	\$71,789			-18%
	12900 Other Special Programs		\$66		\$1,132		> 500%	
	14300 Summer School Programs; High School	\$33,196	\$33,063	\$12,775	\$19,398	-42%	-41%	52%
	16100 Remediation Testing	\$46,381	\$54,065	\$22,288	\$56,500	22%	5%	153%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$209,421	\$238,937	\$281,113	\$211,182	1%	-12%	-25%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$536,168	\$668,013	\$813,951		-100%	-100%	-100%
	22110 Improvement of Instruction; Service Area Direction			\$11,580	\$2,718			-77%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$23,375	\$19,938	\$2,167	\$4,415	-81%	-78%	104%
	22130 Improvement of Instruction; Instructional Staff Training	\$29,158	\$5,794		\$5,800	-80%	0%	
	22220 Library/Media Services; School Library	\$205,157	\$93,168	\$117,788	\$105,404	-49%	13%	-11%
	22230 Library/Media Services; Audiovisual	\$18,098	\$10,967	\$649	\$710	-96%	-94%	9%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$23,258	\$68,059			-100%	-100%	
	22320 Instruction, Related Technology; Student Learning Centers				\$2,675			
	22360 Instruction, Related Technology; Network Support	\$39,092	\$150,130	\$93,688	\$5,312	-86%	-96%	-94%
	22900 Other Support Service, Instructional Staff			\$48	\$8,444			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$154,711	\$117,915	\$119,709	\$158,732	3%	35%	33%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$777	\$468	\$474	\$538	-31%	15%	13%
	25570 Textbooks for Rent or Resale; Materials and Supplies			\$987	\$2,068			110%
	26497 2007 Account Code - Teachers Retirement Fund	\$292,470	\$255,074					
Student Academic Achievement Total		\$6,307,700	\$6,531,416	\$7,186,938	\$6,231,864	-1%	-5%	-13%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$48,579	\$60,646			-100%	-100%	
	21220 Guidance Services; Counseling Services	\$217,176	\$150,223	\$230,838	\$179,579	-17%	20%	-22%
	21320 Health Services; Medical Services		\$1,125				-100%	
	21340 Health Services; Nurse Services	\$40,155	\$54,912	\$78,852	\$61,544	53%	12%	-22%
	21390 Health Services; Other Health Services	\$503		\$2,915	\$1,903	278%		-35%
	21420 Psychological Testing	\$6,984				-100%		
	21620 Occupational Therapy, Related Services; Occupational Therapy Services				\$36,558			
	21810 Special Education Administration; Service Area Direction				\$46,846			
	21910 Other Support Services, Students; Service Area Direction			\$170				-100%
	21990 Other Support Services, Students; Other Student Services				\$25			
	24100 Office of The Principal	\$420,772	\$446,769	\$714,760	\$685,174	63%	53%	-4%
Student Instructional Support Total		\$734,170	\$713,675	\$1,027,536	\$1,011,629	38%	42%	-2%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$21,619	\$19,211	\$23,858	\$24,739	14%	29%	4%
	23120 Board of Education; Service Area Assistants	\$31,076	\$22,346	\$52,633	\$51,282	65%	129%	-3%
	23150 Board of Education; Legal Services	\$4,557	\$9,008	\$5,488	\$5,802	27%	-36%	6%
	23160 Board of Education; Promotion Expenses	\$1,013	\$793		\$400	-61%	-50%	
	23210 Executive Administration; Office of The Superintendent	\$199,466	\$166,317	\$301,940	\$257,459	29%	55%	-15%
	23230 Executive Administration; Staff Relations and Negotiations			\$1,227	\$2,217			81%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shelby Eastern Schools (7285)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year		
						Increase	5 Year Increase	1 Year Increase
	25191 Other Fiscal Services; Refund of Revenue	\$13,532	\$23,308	\$10,482	\$5,124	-62%	-78%	-51%
	25195 Other Fiscal Services; Bank Account Service Charge	\$5,423		\$25	\$967	-82%		> 500%
	25196 Other Fiscal Services; Cash Change	\$700	\$1,029	\$600	\$700	0%	-32%	17%
	25199 Other Fiscal Services; Other			\$4,365	\$682			-84%
	25810 Administrative Technology Services; Technology Services Supervision And Administration			\$111,540	\$111,636			0%
	25850 Administrative Technology Services; Network Support			\$55,403	\$68,610			24%
	25890 Other Technology Services			\$50				-100%
	25920 Ditch Assessments		\$767	\$1,587			-100%	-100%
	25950 Other Assessments	\$200						-100%
	25990 Other Support Services, Central				\$3,683			
	26100 Operation and Maintenance of Plant Services; Service Area Direction			\$6,544	\$73,612			> 500%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$916,577	\$977,061	\$1,106,135	\$994,736	9%	2%	-10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,512	\$15,632	\$16,591	\$35,226	270%	125%	112%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$90,443	\$106,315	\$5,979	\$5,858	-94%	-94%	-2%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$448	\$835					
	26499 2007 Account Code - Other		\$4,421					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,603	\$12,215	\$5,657	\$9,957	283%	-18%	76%
	26700 Operation and Maintenance of Plant Services; Insurance	\$46,841	\$83,135	\$74,060	\$93,456	100%	12%	26%
	27010 Student Transportation; Service Area Direction	\$23,594		\$8,266	\$26,684	13%		223%
	27100 Student Transportation; Vehicle Operation	\$43,758	\$13,641	\$22,589	\$70,515	61%	417%	212%
	27200 Student Transportation; Monitoring Services	\$510		\$2,157	\$6,935	> 500%		221%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$13,408	\$11,609	\$16,952	\$15,338	14%	32%	-10%
	27400 Student Transportation; Purchase of School Buses	\$38,907			\$171,944	342%		
	27500 Student Transportation; Insurance on Buses	\$19,476		\$1,721	\$2,387	-88%		39%
	27700 Student Transportation; Contracted Transportation Services	\$730,386	\$892,840	\$924,122	\$788,603	8%	-12%	-15%
	27900 Student Transportation; Other Student Transportation Services	\$1,822	\$1,497	\$1,241	\$1,368	-25%	-9%	10%
	31200 Food Services Operations; Food Preparation and Dispensing	\$174,657	\$189,438	\$222,662	\$235,989	35%	25%	6%
	31400 Food Services Operations; Food Purchases	\$213,645	\$260,479	\$274,727	\$304,030	42%	17%	11%
	31900 Other Food Services	\$6,849	\$21,326	\$32,164	\$37,718	451%	77%	17%
Overhead and Operational Total		\$2,611,018	\$2,833,222	\$3,290,764	\$3,407,657	31%	20%	4%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$1,067	\$1,374	\$826	\$332	-69%	-76%	-60%
	33200 Community Recreation	\$900	\$4,500			-100%	-100%	
	33400 Athletic Coaches	\$72,660	\$78,463	\$169,171	\$159,267	119%	103%	-6%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$52,942	\$160,699	\$54,666	\$25,836	-51%	-84%	-53%
	43000 Facilities Acquisition and Construction; Professional Services	\$244,349	\$18,939	\$14,716	\$13,973	-94%	-26%	-5%
	45100 Building Acquisition, Construction and Improvements	\$6,733,988	\$136,502	\$271,325	\$91,146	-99%	-33%	-66%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$171,612	\$130,496	\$135,034	\$51,557	-70%	-60%	-62%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$58,807	\$59,696	\$84,360	\$78,323	33%	31%	-7%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$88,140	\$4,900		\$17,928	-80%	266%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$167,910	\$267,733	\$88,578	\$198,844	18%	-26%	124%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction				\$48,854			
	51100 Debt Services; Principal on Debt; Bonds		\$215,000	\$162,741	\$195,000		-9%	20%
	52100 Debt Services; Interest on Debt; Bonds		\$267,720	\$160,668	\$125,311		-53%	-22%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$147,229	\$38,499	\$16,818		-89%	-56%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt		\$7,960				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,191,638	\$1,314,515	\$875,000	\$455,000	-62%	-65%	-48%
	53150 Debt Services; Lease Rental; Buildings ; Interest		\$731,546	\$1,331,000	\$656,500		-10%	-51%
	54200 Common School Fund; Principal	\$40,048				-100%		
	59100 Other Debt Services Obligations; Registrars Fee	\$500				-100%		
	59200 Other Debt Services Obligations; Bank Fee		\$1,250				-100%	
Nonoperational Total		\$8,824,560	\$3,548,521	\$3,386,583	\$2,134,688	-76%	-40%	-37%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$53,446	\$29,960					
	26492 2007 Account Code - Social Security	\$507,170	\$508,286					
	26493 2007 Account Code - Workmen's Compensation	\$22,049	\$40,834					
	26494 2007 Account Code - Group Insurance	\$706,799	\$1,048,358					

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Shelby Eastern Schools (7285)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26496 2007 Account Code - Unemployment Compensation		\$8,396					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$127,212	\$197,196					
Prorated By Fund Total		\$1,416,676	\$1,833,030					